

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH FEBRUARY 2007 / 1ST PHALGUNA 1928

WP(C).No. 2209 of 2007(K)

PETITIONER:

G.RAJEEVAN, S/O.GOPALAN, AGED 39,
RESIDING AT SREEMURUKALAYAM, THAZHAVA P.O.,
KARUNAGAPPALLY.

BY ADV. SRI.R.LAKSHMI NARAYAN
SMT.R.RANJINI

RESPONDENTS:

1. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, KARUNAGAPPALLY.
2. VILLAGE OFFICER, THODIYOOR VILLAGE,
KARUNGAGAPPALLY TALUK.
3. INTELLIGENCE OFFICER (IB),
INV.VR.DPARTMENT OF COMERCIAL TAXES,
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOLLAM.

BY GOVERNMENT PLEADER SRI.MOHAMMED REFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 20/02/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONERS EXHIBITS:

EXT.P1: COPY OF THE PROCEEDINGS OF THE 3RD RESPONDENT DATED 13.2.2004.

EXT.P2: COPY OF NOTICE OF DEMAND DATED 13.2.2004.

EXT.P3: COPY OF THE TAX RECEIPT DTD 23.3.2004.

EXT.P4: COPY OF THE TAX RECEIPT DTD.31.5.2004.

EXT.P5: COPY OF THE NOTICE DATED 19.7.2004.

EXT.P6: COPY OF THE REVENUE RECOVERY NOTICE DATED 2.1.2007.

EXT.P7: COPY OF OBJECTION DATED 16.1.2007

TRUE COPY

P.A.TO JUDGE

K.BALAKRISHNAN NAIR, J.

WP(C).No.2209 of 2007-K

Dated this the 20th day of February, 2007.

JUDGMENT

The petitioner challenges Ext.P6 revenue recovery notice and also Exts.P1, P2 and P5 proceedings of the 3rd respondent concerning levy of entry tax. In view of the decision of this court in O.P.434 of 1996 and connected cases, no entry tax can be collected from the petitioner. Accordingly, Exts.P1, P2 and P5 are quashed. Ext.P6 to the extent it seeks to collect entry tax is also quashed.

The writ petition is disposed of as above.

MS

K.BALAKRISHNAN NAIR,
JUDGE.